

**CITY OF FORT SCOTT,  
KANSAS**

Independent Auditors' Report,  
Financial Statement, and  
Regulatory Required Supplementary Information  
For the Year Ended December 31, 2015

# CITY OF FORT SCOTT, KANSAS

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*Diehl  
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**INDEPENDENT AUDITORS' REPORT**

To the Mayor and the City Commission  
City of Fort Scott, Kansas

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash, regulatory basis, of the City of Fort Scott, Kansas as of and for the year ended December 31, 2015 and the related notes to the financial statement.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Fort Scott, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Fort Scott, Kansas as of December 31, 2015 or changes in financial position or cash flows thereof for the year then ended.

#### **Unqualified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance for the City of Fort Scott, Kansas as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

#### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis, and the individual fund Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis as listed in the table of contents is presented for analysis and is not a required part of the basic financial statement, however is required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide, and for purposes of additional analysis. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Diehl, Banwart, Bolton*

DIEHL, BANWART, BOLTON, CPAs PA

May 16, 2016  
Fort Scott, Kansas

**CITY OF FORT SCOTT, KANSAS**  
**Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis**  
**For the Year Ended December 31, 2015**

Funds	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances December 31, 2015
	\$ 832,280.22	\$ 5,478,672.06	\$ 5,668,661.11	\$ 642,291.17	\$ 31,707.59	\$ 673,998.76	
<b>Special Purposes Funds:</b>							
Public Library	-	-	255,269.51	255,269.51	-	-	-
Public Safety Equipment	54,409.46	-	93,679.52	135,489.19	12,599.79	-	12,599.79
Economic Development	322,723.70	-	181,061.66	161,600.04	342,185.32	-	342,185.32
Special Streets & Highways	338,779.99	-	515,014.39	712,022.16	141,762.22	8,708.13	150,470.35
Special Parks & Recreation	5,023.96	-	31,939.75	17,549.40	19,414.31	-	19,414.31
Special Alcohol & Drugs	36,073.03	-	13,075.05	8,342.08	40,806.00	-	40,806.00
E911 Telephone Tax	58,068.04	1,237.74	72,926.39	121,949.86	10,282.31	-	10,282.31
Transient Guest Tax	20,000.00	-	121,420.44	126,697.00	14,723.44	-	14,723.44
Capital Improvement Sales Tax	55,846.44	283,000.00	122,113.14	455,459.24	5,500.34	273,000.00	278,500.34
Community Improvement District	-	-	30,632.10	30,632.10	-	-	-
Aquatic Center and BRCC	197,611.95	-	676,876.87	683,810.00	190,678.82	-	190,678.82
BRCC Reserve	96,516.45	-	30,928.28	22,068.78	105,375.95	4,086.00	109,461.95
Equipment Reserve	123,986.47	-	65,378.00	40,834.71	148,529.76	-	148,529.76
Capital Improvements	656,538.06	-	192,775.68	523,407.23	325,906.51	74,311.78	400,218.29
CDBG Eco Devo Revolving Loan	265,709.35	-	-	-	265,709.35	-	265,709.35
Bond and Interest Fund							
Debt Service	204,803.34	-	1,899,277.02	1,958,303.32	145,777.04	-	145,777.04
Capital Project Funds							
CDBG Wall Street Project	-	-	26,990.00	36,064.35	(9,074.35)	14,000.00	4,925.65
North National Bridge Project	911.80	-	-	911.80	-	-	-
18th & 23rd Streets Project	24,739.59	1,399.40	215,094.52	251,097.00	(9,863.49)	8,525.10	(1,338.39)
Bailfield Project	(407,815.93)	4,200.00	2,110,156.25	1,678,627.28	27,913.04	-	27,913.04
Riverfront Project Grant	(1,272,081.29)	1,199,740.41	22,569.26	(49,771.62)	-	-	-
BIA Bulletproof Vests Grant	(1,967.49)	-	1,967.49	-	-	-	-
Quiet Zone Project	60,344.81	5,100.00	60,000.00	125,444.81	-	86,760.10	86,760.10
Safe Routes to Schools Project	-	-	71,665.00	23,934.50	47,730.50	-	47,730.50
Skate for Scholars	3,000.00	-	4,020.00	-	7,020.00	-	7,020.00
YAT Ellis Park Project	52,962.89	-	-	3,221.33	49,741.56	-	49,741.56

The notes to the financial statement are an integral part of this financial statement.

**CITY OF FORT SCOTT, KANSAS**  
**Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis**  
**For the Year Ended December 31, 2015**

Funds	Beginning Unencumbered Cash Balances			Prior Year Canceled Encumbrances			Cash Receipts			Expenditures			Ending Unencumbered Cash Balances			Plus Encumbrances and Accounts Payable		Cash Balances December 31, 2015	
<b>Capital Project Funds (Continued)</b>																			
KDWP Gunn Park Grant	\$ (32,498.39)	\$ -	\$ -	\$ -	\$ 25,450.00	\$ 73,133.90	\$ 153,401.49	\$ -	\$ -	\$ 7,491.61	\$ (39,900.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (39,900.00)	
Urgent Need Flood Grant	(25,450.00)																		
US 69 Widening Project	79,620.09			647.50															
National Avenue - 6th to 13th	549,773.00			-	1,992,089.59		2,541,862.59												
Golf Course Clubhouse	26,228.99			-	84,965.91		76,711.71												
KDOT - Airport Design Ramp	(60,700.00)			12,188.00		118,774.35													
US 69 Access Management Project	-			-	118,990.00		87,615.00												
FAA Airport Wincone Project	-			-	52,480.93		52,480.93												
Unsung Heroes Park Project	-			-	1,500.00		-												
Business Funds:																			
Water Utility	1,729,189.72			8,522.66		3,042,179.29					4,031,406.27								
Wastewater Utility	888,655.77			968.84		1,577,825.98					1,339,169.49								
Wastewater Bond Reserve	310,311.00			-		-					102,235.90								
Stormwater Utility	809,510.27			-		219,573.60					789,349.69								
Trust Funds:																			
Fire Insurance Proceeds	-			-		728.13													
20th Century Veterans Memorial	13,753.16			-		245.00					245.00								
Wounded Warrier Trac Chair	12,103.39			-		4,859.10					16,390.00								
Animal Shelter Trust	2,824.78			-		100.00													
Golf Course Trust	45,573.05			-		10,000.00					30,000.00								
Christmas in the Park	1,194.52			-		-													
GNAT Project	5,188.89			-		2,950.00					1,952.54								
Gunn Park Trails	1,017.26			-		7,145.40					4,497.89								
Special Law Enforcement Trust	19,941.64			-		13,778.04					14,843.87								
Safe Grant	2,371.15			-		1,555.00					352.44								
<b>Total Primary Government</b>	<b>\$ 6,107,073.13</b>	<b>\$ 1,517,004.55</b>	<b>\$ 19,641,826.60</b>	<b>\$ 22,274,057.73</b>	<b>\$ 4,991,846.55</b>	<b>\$ 1,014,362.63</b>	<b>\$ 6,006,209.18</b>												

The notes to the financial statement are an integral part of this financial statement.

**CITY OF FORT SCOTT, KANSAS**  
Summary Statement of Receipts, Expenditures, and Unencumbered  
For the Year Ended December 31, 2015

For the Year Ended December 31, 2013						Plus	Cash Balances December 31, 2015
	Beginning Uncumbered Cash Balances	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Encumbrances and Accounts Payable	
Total Primary Government	\$ 6,107,073.13	\$ 1,517,004.55	\$ 19,641,826.60	\$ 22,274,057.73	\$ 4,991,846.55	\$ 1,014,362.63	\$ 6,006,209.18
Component Units							
Fort Scott Public Library							
General Fund	707,026.93	-	278,825.70	237,930.07	747,922.56	-	747,922.56
Total Reporting Entity	<u>\$ 6,814,100.06</u>	<u>\$ 1,517,004.55</u>	<u>\$ 19,920,652.30</u>	<u>\$ 22,511,987.80</u>	<u>\$ 5,739,769.11</u>	<u>\$ 1,014,362.63</u>	<u>\$ 6,754,131.74</u>
Composition of Cash							
Primary Government							
General Checking Accounts							
Total Primary Government							
Component Units							
Fort Scott Public Library							
Cash in Bank Accounts							
Total Reporting Entity							

The notes to the financial statement are an integral part of this financial statement.

# CITY OF FORT SCOTT, KANSAS

## Notes to the Financial Statement For the Year Ended December 31, 2015

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statement of the City of Fort Scott, Kansas has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. The more significant of the City's accounting policies follow.

#### Nature of the Organization

The City of Fort Scott, Kansas (the City) was incorporated as a city of the first class on February 27, 1860, under the provision of K.S.A. 13-101 et seq. The City operates under a Commission-City Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, water and sewer, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services. The City of Fort Scott, Kansas (the City) is a municipal corporation governed by an elected five-member commission.

#### Reporting Entity

This financial statement presents the City of Fort Scott, Kansas (the primary government) and its related municipal entities. Related municipal entities are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

*Discretely Presented Related Municipal Entities.* The related municipal entities section of the financial statement includes the financial data of the discretely presented related municipal entities. These related municipal entities are reported separately to emphasize that they are legally separate from the City. The governing bodies of these component units are appointed by the City.

1. Library Board - The City of Fort Scott Library Board operates the City's public library. Acquisition or disposition of real property by the Board must be approved by the City. Bond issuances must also be approved by the City.

The Fort Scott Housing Authority operates the City's housing projects. The Housing Authority can sue and be sued, and can buy, sell, or lease real property. Bond ordinances must be approved by the City. The Housing Authority's financial statements should be included with the City's financial statement. However, the statements are omitted in an apparent departure from generally accepted accounting principles.

There are no other separate entities related to the City which should be accounted for in the City's financial statement.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Basis of Presentation - Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statement. The types of funds maintained by the City are as follows:

General Fund - the chief operating fund used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Funds - funds financed in whole or part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

Trust Funds - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

### Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

As discussed previously, the Fort Scott Housing Authority, a related municipal entity, has been omitted from this financial statement.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5<sup>th</sup>.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. As stated in Note 13, the Public Safety Equipment, Capital Improvement Sales Tax, E911 Telephone Tax, Transient Guest Tax, and Community Improvement District Funds were amended in 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year-end.

A legal operating budget is not required for certain special purpose funds, capital project funds, and trust funds.

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

### Deposits and Investments

Deposits and investments include checking accounts, money market checking accounts, and the state of Kansas Municipal Investment Pool. Kansas statutes permit investment in time deposits and the Kansas Municipal Investment Pool.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20<sup>th</sup> during the year levied with the balance to be paid on or before May 10<sup>th</sup> of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1<sup>st</sup> of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31<sup>st</sup>, such taxes are a lien on the property.

### Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligations bonds which are secured by the full faith and credit of the City. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the Debt Service Fund to finance delinquent special assessments receivable.

Accordingly, special assessments are accounted for within the Debt Service Fund. Special assessments are levied over a ten or fifteen-year period and annual installments are due and payable with annual ad valorem property taxes. The City may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, the special assessment taxes levied are a lien on the property.

### Long-Term Obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

### Compensated Absences

All regular full-time employees are eligible for vacation benefits. Employees are allowed to accumulate and carry forward a maximum of 160 hours (12 shift days for Fire Department Personnel). Hours accumulated and not taken in excess of these limits at December 31 of each year are lost by the employees. New employees must work a minimum of six months to utilize earned vacation benefits. Unused vacation benefits are paid to employees when employment with the City terminates.

All regular full-time employees are also eligible for sick leave benefits. All regular full-time service employees with 12 years of continuous service will be paid for half of accumulated sick hours on the books upon death or retirement. Unused sick leave benefits are lost when employment with the City terminates unless due to death or retirement. Employees accrue sick leave at the rate of 10 days per year with a maximum of 120 days (six shift days per year with a maximum of 72 shift days for Fire Department Personnel). The City accrues a liability for compensated absences that meet the following criteria:

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)  
Compensated Absences (Continued)

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria the City has accrued a liability for vacation and sick pay which has been earned but not taken by City employees.

Pension Plan

Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System or the State of Kansas Police and Firemen's Retirement System, both of which are multi-employer statewide pension plans. The City's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Termination and Post Employment Benefits

No termination benefits are provided to City employees when employment with the City ends except for the accrued compensated absences as discussed in Note 1.

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

2. **COMPLIANCE, STEWARDSHIP, AND ACCOUNTABILITY**

Compliance With Kansas Statutes

The financial statement is designed to show compliance with the cash basis and budget laws of Kansas. As shown in the financial statement, several funds show negative unencumbered cash balances in apparent violation of the Kansas cash basis law. However, these are apparently not violations of the cash basis law due to numerous grant money receivables as of December 31, 2015. The City was in apparent compliance with these Kansas laws.

Compliance With Revenue Bond Covenants

The City's General Obligation Sales Tax Bonds require sales taxes to be collected of an amount at least equal to the debt service to be paid on the bonds. Sales taxes authorized by the citizens were placed in the Water and Wastewater Utility Funds in an amount equal to the debt service on the bonds. The remaining sales tax receipts were recorded in the Capital Improvement Sales Tax Fund.

### **3. DEPOSITS AND INVESTMENTS**

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices, but has limited the investments to time deposits at the local bank and the Kansas Municipal Investment Pool.

*Concentration of credit risk.* State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City does not have any "peak periods" designated.

At December 31, 2015 the City's carrying amount of deposits was \$6,006,209.18 and the bank balance was \$6,027,283.26. The bank balances was held by one bank resulting in no diversification of credit risk. Of the bank balance, \$250,000.00 was covered by federal depository insurance, and \$5,777,283.26 was collateralized with securities totaling \$7,525,868.53 held by the pledging financial institutions' agents in the City's name.

### **4. LONG-TERM OBLIGATIONS**

#### General Obligation Bonds

General Obligation Bonds are direct obligations and pledge the full faith and credit of the City. The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both general government and proprietary activities. These bonds therefore are reported in the proprietary funds if they are expected to be repaid from proprietary revenues.

#### Debt Service Requirements

Future requirements of principal and interest are recorded in Note 14. Additional disclosures for revenue bonds are as follows:

4. **LONG-TERM OBLIGATIONS** (Continued)

YEAR ENDED DECEMBER 31,	PRINCIPAL	INTEREST	TOTAL
2016	\$ 90,641.00	\$ 219,797.49	\$ 310,438.49
2017	94,190.00	215,612.36	309,802.36
2018	98,493.00	211,477.52	309,970.52
2019	102,894.00	207,081.57	309,975.57
2020	108,069.00	202,552.19	310,621.19
2021 TO 2025	616,029.00	935,606.14	1,551,635.14
2026 TO 2030	765,571.00	785,338.25	1,550,909.25
2031 TO 2035	952,753.00	598,131.75	1,550,884.75
2036 TO 2040	1,186,787.00	364,946.22	1,551,733.22
2041 TO 2045	<u>930,875.00</u>	<u>112,306.75</u>	<u>1,043,181.75</u>
	<u>\$ 4,946,302.00</u>	<u>\$ 3,852,850.24</u>	<u>\$ 8,799,152.24</u>

Industrial Revenue Bonds

The City has entered into various agreements to induce businesses to locate or expand operations in Fort Scott, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2015, there were no industrial revenue bonds issues outstanding.

Compensated Absences

Compensated absences are accrued as detailed in Note 1. Accrued compensated absences as of December 31, 2015, consisted of vacation and sick pay in the amount of \$667,757.86.

5. **DEFINED BENEFIT PENSION PLAN**

General Information about the Pension Plan

*Plan description.* The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**5. DEFINED BENEFIT PENSION PLANS (Continued)**

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for KPERS and 27.15% for KP&F for the fiscal year ended December 31, 2015. Contributions to the pension plan from the City were \$202,386.59 for KPERS and \$360,734.84 for KP&F for the year ended December 31, 2015.

**Net Pension Liability**

At December 31, 2015, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,620,296 and \$2,028,961 for KP&F. The net pension liability totaling \$8,978,950,317 was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

The City Library's share of the net pension liability was \$111,582.

**6. SALES TO MAJOR CUSTOMER - ENTERPRISE FUNDS**

During 2015, approximately 41% of the total cubic feet of water and 34% of water sales in the Water Utility Fund were to Consolidated Rural Water District #2, Inc., Bourbon County, Kansas.

**7. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The City manages these risks of loss through various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

## **8. DISCLOSURES FOR RELATED MUNICIPAL ENTITIES**

### **FORT SCOTT PUBLIC LIBRARY**

The Library's basis of accounting is the same as the City's basis as described in Note 1. The Library is not subject to the budgetary statutes applicable to Cities in the State of Kansas. Copies of the Library's financial statements may be obtained at the Fort Scott Public Library. Cash consists of deposits in bank accounts fully secured by FDIC insurance. The Library participates in the KPER's retirement system referred to in Note 5. The Library manages exposure to various risks of loss due to torts; theft of, damage to, or destruction to assets; errors and omissions; and injuries to employees: employees health and life; and natural disasters by purchasing various insurance policies.

## **9. INTERFUND TRANSFERS**

Operating transfers were as follows:

Transfer To Fund	Transfer From Fund	K.S.A. Statutory Authority	Amount
General	Economic Development	(2)	\$ 25,000.00
General	Aquatic Center/BRCC Project	(3)	266,295.00
General	Capital Improvement Sales Tax	(2)	23,141.96
General	Water Utility	12-825d	225,000.00
General	Wastewater Utility	12-825d	150,000.00
Special Streets & Highways	General	12-1,119	300,000.00
Equipment Reserve	General	12-1,117	60,000.00
Capital Improvements	General	12-1,118	165,000.00
Debt Service	Aquatic Center/BRCC Project	(1)	417,515.00
Debt Service	Water Utility	12-825d (1)	985,884.99
Debt Service	Wastewater Utility	12-825d (1)	140,249.09
Debt Service	Stormwater Utility	12-825d (1)	67,107.68
CDBG Wall Street Sidewalks	Capital Improvements	(2)	26,990.00
Quiet Zone Project	Transient Guest Tax	(2)	60,000.00
Safe Routes to Schools Project	Capital Improvements	(2)	71,665.00
US 69 Widening Project	Capital Improvements Sales Tax	(2)	43,133.90
US 69 Widening Project	Capital Improvements	(2)	30,000.00
National Avenue - 6th to 13th	General	(2)	266,295.00
National Avenue - 6th to 13th	Capital Improvement Sales Tax	(2)	156,083.00
National Avenue - 6th to 13th	Water Utility	12-825d	869,588.59
National Avenue - 6th to 13th	Stormwater Utility	12-825d	700,123.00
Gold Course Clubhouse	Capital Improvements	(2)	28,108.91
Gold Course Clubhouse	Golf Course Trust	(2)	30,000.00
KODT - Airport Design Ramp	Capital Improvements	(2)	67,500.00
US 69 Access Management Project	Capital Improvements	(2)	118,990.00
FAA Project Grant	Capital Improvements	(2)	7,183.09

(1) These transfers are to transfer money to pay all debt service from the Debt Service Fund.

(2) These transfers are actually reimbursed expenses.

(3) The Ordinance authorizing the sales tax allowed for transfers to the General Fund to pay for costs associated with BRCC or the operating the aquatic center.

## 10. CAPITAL PROJECTS

Capital projects with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
<u>CDBG Wall Street Sidewalks Project (Fund 252)</u>		
Project to be Completed by January 2017		
CDBG Grant	\$ 221,400.00	
Reimbursements or Transfers	<u>26,990.00</u>	
Totals	<u>\$ 248,390.00</u>	<u>\$ 22,064.35</u>
<u>North National Bridge Project (Fund 301)</u>		
Project Completed		
Proceeds from Long Term Debt	\$ 765,648.80	
Reimbursements or Transfers	<u>911.80</u>	
Totals	<u>\$ 766,560.60</u>	<u>\$ 766,560.60</u>
<u>18th &amp; 23rd Streets Project (Fund 302)</u>		
Project Still in Process		
Federal Grant Aid	\$ 1,999,659.00	
State Aid	<u>731,000.00</u>	
Reimbursements or Transfers	<u>57,589.38</u>	
Totals	<u>\$ 2,788,248.38</u>	<u>\$ 596,858.76</u>
<u>Ballfield Project (Fund 42)</u>		
Project Still in Process		
Private Donations	<u>\$ 3,682,775.25</u>	
Totals	<u>\$ 3,682,775.25</u>	<u>\$ 3,654,862.21</u>
<u>Riverfront Project (Fund 304)</u>		
Project Still in Process		
Federal Aid	\$ 252,830.97	
Reimbursements or Transfers	<u>-</u>	
Totals	<u>\$ 252,830.97</u>	<u>\$ 252,830.97</u>
<u>BJA Bullet Vests Grant (Fund 305)</u>		
Ongoing, annual projects		
Federal Aid	\$ 3,640.91	
Reimbursements or Transfers	<u>3,640.90</u>	
Totals	<u>\$ 7,281.81</u>	<u>\$ 7,281.81</u>

10. **CAPITAL PROJECTS** (Continued)

	Project Authorization	Expenditures to Date
<u>Quiet Zone Project (Fund 306)</u>		
Project Completed		
Reimbursements or Transfers	\$ 165,000.00	
Totals	<u>\$ 165,000.00</u>	<u>\$ 164,389.81</u>
<u>Safe Routes to Schools Project (Fund 307)</u>		
Project Still in Process		
Intergovernmental Grant	\$ 71,655.00	
Reimbursements or Transfers	<u>71,655.00</u>	
Totals	<u>\$ 143,310.00</u>	<u>\$ 23,934.50</u>
<u>Skate for Scholars (Fund 308)</u>		
Project Still in Process		
Miscellaneous	\$ 54,020.00	
Totals	<u>\$ 54,020.00</u>	<u>\$ 47,000.00</u>
<u>YAT Ellis Park Project (Fund 309)</u>		
Project Still in Process		
Miscellaneous	\$ 756,425.45	
Reimbursements or Transfers	<u>7,978.00</u>	
Totals	<u>\$ 764,403.45</u>	<u>\$ 714,661.89</u>
<u>KDWP Gunn Park Grant (Fund 310)</u>		
Project Still in Process		
Miscellaneous	\$ 39,990.00	
Reimbursements or Transfers	<u>53,010.00</u>	
Totals	<u>\$ 93,000.00</u>	<u>\$ 93,000.00</u>
<u>Urgent Need Flood Grant (Fund 311)</u>		
Project Completed		
Federal Aid	\$ 2,000,000.00	
Totals	<u>\$ 2,000,000.00</u>	<u>\$ 1,976,060.00</u>
<u>US 69 Widening Project (Fund 313)</u>		
Project Still in Process		
Federal Aid	\$ 690,000.00	
Reimbursements or Transfers	<u>367,000.00</u>	
Totals	<u>\$ 1,057,000.00</u>	<u>\$ 325,714.99</u>

**10. CAPITAL PROJECTS (Continued)**

	Project Authorization	Expenditures to Date
<u>National Avenue - 6th to 13th Project (Fund 314)</u>		
Project Still in Process		
Federal Aid	Paid by the State	
Reimbursements or Transfers	<u>2,541,862.59</u>	
Totals	<u>\$ 2,541,862.59</u>	<u>\$ 2,541,865.29</u>
<u>Golfcourse Clubhouse Project (Fund 315)</u>		
Project Still in Process		
Private Donations	\$ 53,000.00	
Reimbursements or Transfers	<u>105,000.00</u>	
Totals	<u>\$ 158,000.00</u>	<u>\$ 103,373.81</u>
<u>KDOT - Airport Design Ramp (Fund 316)</u>		
Project Still in Process		
Federal Aid	\$ 61,750.00	
Reimbursements or Transfers	<u>70,750.00</u>	
Totals	<u>\$ 132,500.00</u>	<u>\$ 83,450.00</u>
<u>US 69 Access Management Project (Fund 317)</u>		
Project Still in Process		
Intergovernmental Grant	\$ -	
Reimbursements or Transfers	<u>118,990.00</u>	
Totals	<u>\$ 118,990.00</u>	<u>\$ 87,615.00</u>
<u>FAA Airport Windcone Project (Fund 316)</u>		
Project Still in Process		
Intergovernmental Grant	\$ 47,603.00	
Reimbursements or Transfers	<u>7,183.09</u>	
Totals	<u>\$ 54,786.09</u>	<u>\$ 52,480.93</u>
<u>Unsung Heroes Park Project (Fund 320)</u>		
Project Still in Process		
Miscellaneous	\$ 1,500.00	
Reimbursements or Transfers	<u>1,500.00</u>	
Totals	<u>\$ 3,000.00</u>	<u>\$ -</u>

**11. CONTINGENCIES**

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the City.

## 12. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2015 through May 16, 2015, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

## 13. BUDGET AMENDMENTS

	Original Budget	Amended Budget
<u>Public Safety Equipment Fund</u>		
Cash Receipts		
Taxes	\$ 99,277	\$ 93,680
Total Cash Receipts	99,277	93,680
Unencumbered Cash, January 1	-	54,409
Resources Available	<u>\$ 99,277</u>	<u>\$ 148,089</u>
Expenditures		
Public Safety		
Capital Outlay	\$ 26,797	\$ 148,089
Debt Service on Lease Purchase	72,480	-
Total Expenditures	<u>\$ 99,277</u>	<u>\$ 148,089</u>
<u>Capital Improvement Sales Tax Fund</u>		
Cash Receipts		
Intergovernmental	\$ 772,292	\$ 762,477
Total Cash Receipts	772,292	762,477
Unencumbered Cash, January 1	54,409	338,846
Resources Available	<u>\$ 826,701</u>	<u>\$ 1,101,323</u>
Expenditures		
Public Works	\$ -	\$ 289,400
Operating Transfers to Other Funds	837,855	811,923
Total Expenditures	<u>\$ 837,855</u>	<u>\$ 1,101,323</u>
<u>Community Improvement District Fund</u>		
Cash Receipts		
Intergovernmental	\$ 24,064	\$ 35,000
Total Cash Receipts	24,064	35,000
Unencumbered Cash, January 1	-	-
Resources Available	<u>\$ 24,064</u>	<u>\$ 35,000</u>
Expenditures		
General Government	\$ 24,064	\$ 35,000
Total Expenditures	<u>\$ 24,064</u>	<u>\$ 35,000</u>

**13. BUDGET AMENDMENTS (Continued)**

<u>Transient Guest Tax Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
<b>Cash Receipts</b>		
Intergovernmental	<u>\$ 80,000</u>	<u>\$ 120,000</u>
Total Cash Receipts	<u>80,000</u>	<u>120,000</u>
Unencumbered Cash, January 1	<u>-</u>	<u>20,000</u>
Resources Available	<u><u>\$ 80,000</u></u>	<u><u>\$ 140,000</u></u>
<b>Expenditures</b>		
Economic Development	<u>\$ 54,000</u>	<u>\$ 110,000</u>
Operating Transfers to Other Funds	<u>26,000</u>	<u>30,000</u>
Total Expenditures	<u><u>\$ 80,000</u></u>	<u><u>\$ 140,000</u></u>
<u>E911 Telephone Tax Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
<b>Cash Receipts</b>		
Intergovernmental	<u>\$ 75,471</u>	<u>\$ 72,147</u>
Other Receipts	<u>-</u>	<u>59,305</u>
Total Cash Receipts	<u>75,471</u>	<u>72,147</u>
Unencumbered Cash, January 1	<u>-</u>	<u>-</u>
Resources Available	<u><u>\$ 75,471</u></u>	<u><u>\$ 72,147</u></u>
<b>Expenditures</b>		
Public Safety	<u>\$ 75,471</u>	<u>\$ 131,452</u>
Total Expenditures	<u><u>\$ 75,471</u></u>	<u><u>\$ 131,452</u></u>

**14. LONG-TERM DEBT OBLIGATIONS**

Details about the City's long-term obligations, changes in long term debt, and current maturities and interest for the next five years and in five year increments through maturity are recorded on the following two pages:

14. **LONG TERM OBLIGATIONS** (Continued)

Issue	Interest Rates	Amount of Issue	Date of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances	
								End of Year	Interest Paid
<b>General Obligation Bonds</b>									
Series 2010-A	1.75% - 3.75%	1,295,000	4/1/2010	10/1/2024	\$ 875,000	\$ -	\$ 115,000	\$ 760,000	\$ 26,278
Series 2011-A	1.50% - 3.33%	775,000	3/1/2011	10/1/2021	580,000	\$ -	75,000	505,000	16,898
Series 2011-B	1.25% - 2.05%	3,900,000	12/1/2011	10/1/2021	2,865,000	\$ -	370,000	2,495,000	47,515
Series 2009 - Streets / Waterline	1.90% - 4.20%	2,005,000	6/1/2009	10/1/2024	1,380,000	\$ -	145,000	1,235,000	46,945
Series 2012-A	2.00% - 2.25%	5,620,000	3/6/2012	8/1/2025	4,695,000	\$ -	385,000	4,310,000	95,535
Series 2012-B	1.00% - 1.75%	1,795,000	8/7/2012	10/1/2022	1,475,000	\$ -	170,000	1,305,000	18,913
<b>Total General Obligation Bonds</b>					<u>11,870,000</u>		<u>1,260,000</u>	<u>10,610,000</u>	<u>252,083</u>
<b>Revolving Loans, Kansas Department of Health and Environment &amp; Transportation</b>									
WWTP Improvements-C20 134402	3.49%	2,169,247	3/8/2001	2/1/2026	666,529	\$ -	79,200	587,328	22,577
Brick Streets and Sidewalks-TR0076	4.00%	400,000	5/6/2008	8/1/2027	148,877	\$ -	8,984	139,893	5,970
Wall Street Klink Project-TR0122	4.00%	400,000	8/4/2009	8/1/2019	84,604	\$ -	15,626	68,978	3,384
<b>Total Revolving Loans</b>					<u>900,009</u>		<u>103,810</u>	<u>796,200</u>	<u>31,931</u>
<b>Revenue Bonds</b>									
Sewer Utility, Series A, B 2005	4.25%	3,460,200	12/15/2005	12/15/2045	3,094,177	\$ -	49,875	3,044,302	131,503
Sewer Utility, Series A 2001	4.75%	2,290,000	9/13/2001	9/13/2041	1,939,000	\$ -	37,000	1,902,000	92,103
<b>Total Revenue Bonds</b>					<u>5,033,177</u>		<u>86,875</u>	<u>4,946,302</u>	<u>223,605</u>
<b>Capital Leases</b>									
2009 Freight Liner	4.08%	181,607	3/18/2010	4/1/2020	117,536	\$ -	17,684	99,851	4,795
Excavator	1.98%	50,472	5/9/2012	5/25/2015	7,200	\$ -	7,200	-	30
Golf Course	4.00%	396,249	5/1/2012	4/1/2021	268,949	\$ -	38,077	230,872	10,065
Street Lights	2.45%	58,015	7/9/2012	7/9/2017	35,665	\$ -	11,593	24,072	886
Computer Accounting System	2.38%	147,931	10/1/2013	10/1/2018	112,642	\$ -	28,991	83,651	2,421
Street Sweeper	2.38%	168,000	10/18/2013	10/18/2018	127,782	\$ -	32,887	94,895	2,746
<b>Total Capital Leases</b>					<u>669,774</u>		<u>136,432</u>	<u>533,341</u>	<u>20,944</u>
					<u>\$ 18,472,960</u>		<u>\$ 1,587,117</u>	<u>\$ 16,885,843</u>	<u>\$ 528,563</u>

**14. LONG TERM OBLIGATIONS (Continued)**

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**

## Schedule 1

## CITY OF FORT SCOTT, KANSAS

**Summary of Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015**

Funds		Certified Budget		Adjustment for Qualifying Budget Credits		Total Budget for Comparison		Expenditures Charged to Current Year Budget	Variance - Over (Under)
General Fund		\$ 6,375,933.00		\$ 21,090.86		\$ 6,397,023.86		\$ 5,668,661.11	\$ (728,362.75)
Special Purposes Funds:									
Public Library		268,132.00		-		268,132.00		255,269.51	(12,862.49)
Public Safety Equipment		148,089.00		-		148,089.00		135,489.19	(12,599.81)
Economic Development		501,686.00		-		501,686.00		161,600.04	(340,085.96)
Special Streets & Highways		873,158.00		-		873,158.00		712,032.16	(161,125.84)
Special Parks & Recreation		24,115.00		-		24,115.00		17,549.40	(6,565.60)
Special Alcohol & Drugs		48,493.00		-		48,493.00		8,342.08	(40,150.92)
E911 Telephone Tax		131,452.00		-		131,452.00		121,949.86	(9,502.14)
Transient Guest Tax		140,000.00		-		140,000.00		126,697.00	(13,303.00)
Capital Improvement Sales Tax		1,101,323.00		-		1,101,323.00		455,459.24	(645,863.76)
Community Improvement District		35,000.00		-		35,000.00		30,632.10	(4,367.90)
Aquatic Center and BRCC		930,158.00		-		930,158.00		683,810.00	(246,348.00)
CDBG Eco Devo Revolving Loan		263,184.00		-		263,184.00		-	(263,184.00)
Bond and Interest Fund		2,110,455.00		-		2,110,455.00		1,958,303.32	(152,151.68)
Debt Service									
Business Funds:									
Water Utility		4,565,150.00		-		4,565,150.00		4,031,406.27	(533,743.73)
Wastewater Utility		2,204,503.00		-		2,204,503.00		1,339,169.49	(865,333.51)
Stormwater Utility		831,576.00		-		831,576.00		789,349.69	(42,226.31)

**CITY OF FORT SCOTT, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes			
Ad Valorem property tax	\$ 1,412,066.68	\$ 1,493,936.00	\$ (81,869.32)
Delinquent	64,886.01	100,000.00	(35,113.99)
Motor vehicle	164,412.73	162,252.00	2,160.73
Special assessments	12,906.04	1,000.00	11,906.04
Sales tax	1,602,562.56	1,690,002.00	(87,439.44)
Intergovernmental			
State special alcohol tax	13,075.05	13,470.00	(394.95)
Utility franchise taxes	810,478.54	801,271.00	9,207.54
KDOT STEP Grant-Federal	5,090.86	-	5,090.86
DARE grant	300.00	-	300.00
Licenses and Permits			
Licenses and permits	15,667.00	13,500.00	2,167.00
Other fees	2,715.00	2,190.00	525.00
Fines, Forfeitures and Penalties			
Municipal court fines	104,100.38	112,516.00	(8,415.62)
Charges for Services			
Shelter House Rental	8,754.00	4,105.00	4,649.00
Memorial Hall receipts	-	2,150.00	(2,150.00)
Lease income	17,162.75	18,823.00	(1,660.25)
Swimming pool receipts	61,870.19	66,576.00	(4,705.81)
Baseball complex receipts	17,335.38	41,500.00	(24,164.62)
Golf course receipts	136,724.59	136,155.00	569.59
Buck Run Com Center receipts	19,487.53	20,168.00	(680.47)
Airport revenue	118,485.08	112,430.00	6,055.08
Use of Money and Property			
Interest earned	1,077.47	1,500.00	(422.53)
Sales of property	24,215.41	-	24,215.41
Proceeds from lease purchase	-	-	-
Other Income			
Payments in lieu of taxes	25,796.08	25,082.00	714.08
Miscellaneous	29,565.77	48,287.00	(18,721.23)
Reimbursed Expenses	16,000.00	-	16,000.00
Mercy Hospital participation	26,025.00	30,000.00	(3,975.00)
Dispatching services	78,475.00	80,000.00	(1,525.00)
Operating Transfers from Other Funds			
Economic Development	25,000.00	25,000.00	-
Aquatic Center and BRCC	266,295.00	266,295.00	-
Capital Improvement Sales Tax	23,141.96	23,142.00	(0.04)
Water Utility	225,000.00	225,000.00	-
Wastewater Utility	150,000.00	150,000.00	-
<b>Total Receipts</b>	<b>5,478,672.06</b>	<b>\$ 5,666,350.00</b>	<b>\$ (187,677.94)</b>

**CITY OF FORT SCOTT, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Expenditures</b>			
<b>City Commission</b>			
Contractual services	\$ 4,153.36	\$ 11,500.00	\$ (7,346.64)
Commodities	377.96	2,500.00	(2,122.04)
Capital outlay	-	-	-
<b>City Manager</b>			
Personal services	50,680.57	72,709.00	(22,028.43)
Contractual services	4,346.61	7,500.00	(3,153.39)
Commodities	2,499.63	2,000.00	499.63
Capital outlay	277.22	1,000.00	(722.78)
<b>City Attorney</b>			
Personal services	50,193.05	48,395.00	1,798.05
Contractual services	36,396.29	11,500.00	24,896.29
Commodities	526.13	-	526.13
<b>Finance</b>			
Personal services	101,742.92	109,946.00	(8,203.08)
Contractual services	22,669.69	27,585.00	(4,915.31)
Commodities	4,993.86	1,500.00	3,493.86
Capital outlay	13,884.28	5,000.00	8,884.28
<b>Human Resources</b>			
Personal services	22,083.59	31,591.00	(9,507.41)
Contractual services	7,474.10	9,000.00	(1,525.90)
Commodities	1,611.46	1,000.00	611.46
Capital outlay	659.98	2,500.00	(1,840.02)
<b>City Clerk</b>			
Personal services	32,904.88	29,741.00	3,163.88
Contractual services	4,627.74	10,000.00	(5,372.26)
Commodities	3,820.01	2,500.00	1,320.01
Capital outlay	2,380.25	1,000.00	1,380.25
<b>Economic Development</b>			
Personal services	100,693.21	83,411.00	17,282.21
Contractual services	8,189.72	14,050.00	(5,860.28)
Commodities	1,034.89	1,500.00	(465.11)
Capital outlay	2,461.37	2,500.00	(38.63)
<b>Municipal Court</b>			
Personal services	42,802.63	43,461.00	(658.37)
Contractual services	12,371.45	3,600.00	8,771.45
Commodities	-	300.00	(300.00)
<b>General Government</b>			
Contractual services	352,179.09	400,982.00	(48,802.91)
Commodities	14,287.54	8,000.00	6,287.54
Capital outlay	4,450.35	-	4,450.35

**CITY OF FORT SCOTT, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Expenditures</b>			
Police			
Personal services	\$ 1,106,819.14	\$ 1,256,925.00	\$ (150,105.86)
Contractual services	78,255.49	67,200.00	11,055.49
Commodities	55,677.12	68,500.00	(12,822.88)
Capital outlay	9,753.09	5,000.00	4,753.09
Fire			
Personal services	799,430.85	848,590.00	(49,159.15)
Contractual services	76,514.83	93,400.00	(16,885.17)
Commodities	31,808.74	40,000.00	(8,191.26)
Capital outlay	9,188.24	12,000.00	(2,811.76)
Dispatch Center			
Personal services	364,397.89	373,583.00	(9,185.11)
Contractual services	14,829.57	9,050.00	5,779.57
Commodities	4,857.98	1,435.00	3,422.98
Capital outlay	7,615.93	2,000.00	5,615.93
Animal Control			
Personal services	35,769.07	37,168.00	(1,398.93)
Contractual services	7,203.92	5,900.00	1,303.92
Commodities	693.60	3,000.00	(2,306.40)
Capital outlay	-	1,000.00	(1,000.00)
City Codes			
Personal services	95,152.50	159,482.00	(64,329.50)
Contractual services	78,831.55	55,000.00	23,831.55
Commodities	4,386.47	5,600.00	(1,213.53)
Capital outlay	2,336.97	5,000.00	(2,663.03)
Airport			
Personal services	93,968.75	90,156.00	3,812.75
Contractual services	35,124.52	32,594.00	2,530.52
Commodities	70,013.40	105,300.00	(35,286.60)
Capital outlay	2,133.03	4,500.00	(2,366.97)
Parks			
Personal services	178,169.71	185,373.00	(7,203.29)
Contractual services	39,058.68	28,365.00	10,693.68
Commodities	36,670.78	37,900.00	(1,229.22)
Capital outlay	8,942.93	2,000.00	6,942.93
Ballfield			
Personal services	34,800.22	40,167.00	(5,366.78)
Contractual services	43,709.37	33,000.00	10,709.37
Commodities	17,541.37	-	17,541.37
Capital outlay	14,697.98	10,000.00	4,697.98
Aquatic Center			
Personal services	70,481.22	82,896.00	(12,414.78)
Contractual services	15,873.83	15,804.00	69.83
Commodities	20,282.67	25,100.00	(4,817.33)
Capital outlay	16,197.23	2,000.00	14,197.23

**CITY OF FORT SCOTT, KANSAS**  
**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Expenditures</b>			
Golf Course			
Personal services	\$ 183,890.59	\$ 186,043.00	\$ (2,152.41)
Contractual services	45,001.95	46,500.00	(1,498.05)
Commodities	46,506.74	36,800.00	9,706.74
Capital outlay	17,905.39	7,000.00	10,905.39
Buck Run Community Center			
Personal services	18,817.46	21,992.00	(3,174.54)
Contractual services	92,956.33	113,300.00	(20,343.67)
Commodities	11,886.87	3,800.00	8,086.87
Capital outlay	103.20	2,000.00	(1,896.80)
Grand Memorial Hall			
Contractual services	7,544.97	22,500.00	(14,955.03)
Commodities	283.54	200.00	83.54
Capital outlay	-	1,000.00	(1,000.00)
Trolley			
Personal services	3,897.26	9,275.00	(5,377.74)
Contractual services	578.19	3,697.00	(3,118.81)
Commodities	1,417.87	2,000.00	(582.13)
Capital outlay	-	200.00	(200.00)
Reserve			
Debt Service on Lease Purchase			
Principal and Interest	58,613.28	73,142.00	(14,528.72)
Operating Transfers to Other Funds			
Special Streets & Highways	300,000.00	300,000.00	-
Equipment Reserve	60,000.00	60,000.00	-
Capital Improvements	165,000.00	165,000.00	-
BJA Bulletproof Vests Grant	-	-	-
YAT Ellis Park Project	-	-	-
National Avenue - 6th to 13th	266,295.00	266,295.00	-
Subtotal		<u>6,375,933.00</u>	-
Adjustments for Qualifying			
Budget Credits			
Grants	-	5,090.86	(5,090.86)
Reimbursements in excess of budget	-	16,000.00	(16,000.00)
Total Expenditures	<u>5,668,661.11</u>	<u>\$ 6,397,023.86</u>	<u>\$ (728,362.75)</u>
Receipts Over (Under) Expenditures		<u>(189,989.05)</u>	
Prior Year Canceled Encumbrances			
Unencumbered Cash, Beginning	<u>832,280.22</u>		
Unencumbered Cash, Ending	<u>\$ 642,291.17</u>		

**CITY OF FORT SCOTT, KANSAS  
PUBLIC LIBRARY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
Receipts			
Taxes			
Ad Valorem property tax	\$ 220,097.01	\$ 232,832.00	\$ (12,734.99)
Delinquent	9,921.31	10,000.00	(78.69)
Motor vehicle tax	25,251.19	25,300.00	(48.81)
Other Receipts			
Miscellaneous			
Total Receipts	<u>255,269.51</u>	<u>\$ 268,132.00</u>	<u>\$ (12,862.49)</u>
Expenditures			
Recreation			
Appropriation to Library Board	<u>255,269.51</u>	<u>\$ 268,132.00</u>	<u>\$ (12,862.49)</u>
Total Expenditures	<u>255,269.51</u>	<u>\$ 268,132.00</u>	<u>\$ (12,862.49)</u>
Receipts Over (Under) Expenditures			
Unencumbered Cash, Beginning			
Unencumbered Cash, Ending	<u>\$ -</u>		

**CITY OF FORT SCOTT, KANSAS**  
**PUBLIC SAFETY EQUIPMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes			
Ad Valorem property tax	\$ 80,791.01	\$ 82,340.00	\$ (1,548.99)
Delinquent	3,606.80	3,589.00	17.80
Motor vehicle tax	9,281.71	7,751.00	1,530.71
<b>Total Receipts</b>	<b>93,679.52</b>	<b>\$ 93,680.00</b>	<b>\$ (0.48)</b>
<b>Expenditures</b>			
Public Safety			
Commodities	7,577.50	\$ -	\$ 7,577.50
Capital outlay	105,431.93	148,089.00	(42,657.07)
Debt Service on Lease Purchase			
Principal and Interest	22,479.76	-	22,479.76
<b>Total Expenditures</b>	<b>135,489.19</b>	<b>\$ 148,089.00</b>	<b>\$ (12,599.81)</b>
<b>Receipts Over (Under) Expenditures</b>			
		(41,809.67)	
Prior Year Encumbrances Canceled		-	
Unencumbered Cash, Beginning	<u>54,409.46</u>		
Unencumbered Cash, Ending	<u>\$ 12,599.79</u>		

**CITY OF FORT SCOTT, KANSAS**  
**ECONOMIC DEVELOPMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes			
Ad Valorem property tax	\$ 20,217.97	\$ 21,357.00	\$ (1,139.03)
Delinquent	912.02	1,000.00	(87.98)
Motor vehicle tax	2,330.63	2,333.00	(2.37)
Use of Property and Money			
Lease Income	157,601.04	149,450.00	8,151.04
Other Receipts			
Miscellaneous	-	-	-
<b>Total Receipts</b>	<u>181,061.66</u>	<u>\$ 174,140.00</u>	<u>\$ 6,921.66</u>
<b>Expenditures</b>			
Economic Development			
Contractual services	136,600.04	\$ 148,750.00	\$ (12,149.96)
Commodities	-	-	-
Capital outlay	-	-	-
Reserve	-	327,936.00	(327,936.00)
Operating Transfers to Other Funds			
General Fund	<u>25,000.00</u>	<u>25,000.00</u>	<u>-</u>
<b>Total Expenditures</b>	<u>161,600.04</u>	<u>\$ 501,686.00</u>	<u>\$ (340,085.96)</u>
Receipts Over (Under) Expenditures	19,461.62		
Unencumbered Cash, Beginning	<u>322,723.70</u>		
Unencumbered Cash, Ending	<u>\$ 342,185.32</u>		

**CITY OF FORT SCOTT, KANSAS**  
**SPECIAL STREETS & HIGHWAYS FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Receipts</b>			
Intergovernmental			
State gasoline tax	\$ 207,610.40	\$ 204,030.00	\$ 3,580.40
State connecting links	7,403.99	7,400.00	3.99
Use of Property and Money			
Proceeds from lease purchases	-	-	-
Other Receipts			
Reimbursed expenses	-	-	-
Operating Transfer from Other Fund			
General	<u>300,000.00</u>	<u>300,000.00</u>	<u>-</u>
<b>Total Receipts</b>	<u>515,014.39</u>	<u>\$ 511,430.00</u>	<u>\$ 3,584.39</u>
<b>Expenditures</b>			
Public Streets			
Personal services	349,369.85	\$ 347,258.00	\$ 2,111.85
Contractual services	107,967.27	97,537.00	10,430.27
Commodities	78,301.13	64,500.00	13,801.13
Capital outlay	162,105.11	150,000.00	12,105.11
Reserve	-	196,196.00	(196,196.00)
Debt Service on Lease Purchase			
Principal and Interest	<u>14,288.80</u>	<u>17,667.00</u>	<u>(3,378.20)</u>
<b>Total Expenditures</b>	<u>712,032.16</u>	<u>\$ 873,158.00</u>	<u>\$ (161,125.84)</u>
<b>Receipts Over (Under) Expenditures</b>	<u>(197,017.77)</u>		
Prior Year Encumbrances Canceled			
Unencumbered Cash, Beginning	<u>338,779.99</u>		
Unencumbered Cash, Ending	<u>\$ 141,762.22</u>		

**CITY OF FORT SCOTT, KANSAS**  
**SPECIAL PARKS & RECREATION FUND**  
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
 For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Receipts</b>			
Intergovernmental			
State special alcohol tax	\$ 13,075.05	\$ 13,470.00	\$ (394.95)
Other Receipts			
Miscellaneous	<u>18,864.70</u>	<u>8,319.00</u>	<u>10,545.70</u>
<b>Total Receipts</b>	<u>31,939.75</u>	<u>\$ 21,789.00</u>	<u>\$ 10,150.75</u>
<b>Expenditures</b>			
Recreation			
Contractual services	3,500.00	\$ 3,000.00	\$ 500.00
Commodities	-	-	-
Capital outlay	1,570.50	8,636.00	(7,065.50)
Debt Service on Lease Purchase			
Principal and Interest	<u>12,478.90</u>	<u>12,479.00</u>	<u>(0.10)</u>
<b>Total Expenditures</b>	<u>17,549.40</u>	<u>\$ 24,115.00</u>	<u>\$ (6,565.60)</u>
<b>Receipts Over (Under) Expenditures</b>	<u>14,390.35</u>		
<b>Unencumbered Cash, Beginning</b>	<u>5,023.96</u>		
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 19,414.31</u></u>		

**CITY OF FORT SCOTT, KANSAS**  
**SPECIAL ALCOHOL & DRUGS FUND**  
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
 For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Receipts</b>			
Intergovernmental			
State special alcohol tax	\$ 13,075.05	\$ 13,470.00	\$ (394.95)
<b>Total Receipts</b>	<u>13,075.05</u>	<u>\$ 13,470.00</u>	<u>\$ (394.95)</u>
<b>Expenditures</b>			
Public Safety			
Contractual services	8,342.08	\$ 48,493.00	\$ (40,150.92)
<b>Total Expenditures</b>	<u>8,342.08</u>	<u>\$ 48,493.00</u>	<u>\$ (40,150.92)</u>
<b>Receipts Over (Under) Expenditures</b>	<u>4,732.97</u>		
<b>Unencumbered Cash, Beginning</b>	<u>36,073.03</u>		
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 40,806.00</u></u>		

**CITY OF FORT SCOTT, KANSAS**  
**E911 TELEPHONE TAX FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
Receipts			
Intergovernmental			
Special telephone tax	\$ 72,926.39	\$ 72,147.00	\$ 779.39
Other Receipts			
Miscellaneous			
	<hr/>	<hr/>	<hr/>
Total Receipts	<u>72,926.39</u>	<u>\$ 72,147.00</u>	<u>\$ 779.39</u>
Expenditures			
Public Safety			
Contractual services	53,110.58	\$ 50,000.00	\$ 3,110.58
Capital outlay	<u>68,839.28</u>	<u>81,452.00</u>	<u>(12,612.72)</u>
	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>121,949.86</u>	<u>\$ 131,452.00</u>	<u>\$ (9,502.14)</u>
Receipts Over (Under) Expenditures	(49,023.47)		
Prior Year Canceled Encumbrances	1,237.74		
Unencumbered Cash, Beginning	<u>58,068.04</u>		
Unencumbered Cash, Ending	<u>\$ 10,282.31</u>		

**CITY OF FORT SCOTT, KANSAS  
TRANSIENT GUEST TAX FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
Receipts			
Intergovernmental			
State guest tax	\$ 119,472.86	\$ 120,000.00	\$ (527.14)
Other Receipts			
Miscellaneous	<u>1,947.58</u>	<u>-</u>	<u>1,947.58</u>
Total Receipts	<u>121,420.44</u>	<u>\$ 120,000.00</u>	<u>\$ 1,420.44</u>
Expenditures			
Economic Development			
Contractual services	64,000.00	\$ 110,000.00	\$ (46,000.00)
Capital outlay	2,697.00	-	2,697.00
Operating Transfers to Other Fund			
Quiet Zone Project	<u>60,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
Total Expenditures	<u>126,697.00</u>	<u>\$ 140,000.00</u>	<u>\$ (13,303.00)</u>
Receipts Over (Under) Expenditures			
			(5,276.56)
Prior Year Canceled Encumbrances			
Unencumbered Cash, Beginning	<u>20,000.00</u>		
Unencumbered Cash, Ending	<u>\$ 14,723.44</u>		

**CITY OF FORT SCOTT, KANSAS**  
**CAPITAL IMPROVEMENT SALES TAX FUND**  
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
 For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
Receipts			
Intergovernmental			
Sales tax	\$ 122,113.14	\$ 762,477.00	\$ (640,363.86)
Total Receipts	<u>122,113.14</u>	<u>\$ 762,477.00</u>	<u>\$ (640,363.86)</u>
Expenditures			
Public Works			
Capital outlay	233,100.38	\$ 289,400.00	\$ (56,299.62)
Reserve	-	-	-
Operating Transfers to Other Funds			
General Fund	23,141.96	23,142.00	(0.04)
Debt Service	-	615,670.00	(615,670.00)
18th & 23rd Streets Project	-	-	-
US Widening Project	43,133.90	-	43,133.90
National Avenue - 6th to 13th	156,083.00	173,111.00	(17,028.00)
FAA Airport Windcone Project	-	-	-
Total Expenditures	<u>455,459.24</u>	<u>\$ 1,101,323.00</u>	<u>\$ (645,863.76)</u>
Receipts Over (Under) Expenditures	(333,346.10)		
Prior Year Canceled Encumbrances	283,000.00		
Unencumbered Cash, Beginning	<u>55,846.44</u>		
Unencumbered Cash, Ending	<u>\$ 5,500.34</u>		

**CITY OF FORT SCOTT, KANSAS**  
**COMMUNITY IMPROVEMENT DISTRICT FUND**  
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
 For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
Receipts			
Intergovernmental			
Sales tax	\$ 30,632.10	\$ 35,000.00	\$ (4,367.90)
Total Receipts	<u>30,632.10</u>	<u>\$ 35,000.00</u>	<u>\$ (4,367.90)</u>
Expenditures			
General Government			
Contractual services	30,632.10	\$ 35,000.00	\$ (4,367.90)
Total Expenditures	<u>30,632.10</u>	<u>\$ 35,000.00</u>	<u>\$ (4,367.90)</u>
Receipts Over (Under) Expenditures			-
Unencumbered Cash, Beginning			-
Unencumbered Cash, Ending	<u>\$ -</u>		

**CITY OF FORT SCOTT, KANSAS**  
**AQUATIC CENTER AND BRCC FUND**  
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
 For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Receipts</b>			
Intergovernmental			
Sales tax	\$ 676,876.87	\$ 714,526.00	\$ (37,649.13)
Other Receipts			
Miscellaneous	-	-	-
<b>Total Receipts</b>	<u>676,876.87</u>	<u>\$ 714,526.00</u>	<u>\$ (37,649.13)</u>
<b>Expenditures</b>			
Recreation			
Contractual	-	\$ -	\$ -
Capital outlay	-	-	-
Reserve	-	246,348.00	(246,348.00)
Operating Transfers to Other Funds			
General	266,295.00	266,295.00	-
Debt Service	<u>417,515.00</u>	<u>417,515.00</u>	<u>-</u>
<b>Total Expenditures</b>	<u>683,810.00</u>	<u>\$ 930,158.00</u>	<u>\$ (246,348.00)</u>
<b>Receipts Over (Under) Expenditures</b>		<b>(6,933.13)</b>	
Prior Year Canceled Encumbrances		-	
Unencumbered Cash, Beginning		<u>197,611.95</u>	
<b>Unencumbered Cash, Ending</b>		<b><u>\$ 190,678.82</u></b>	

**CITY OF FORT SCOTT, KANSAS  
BRCC RESERVE FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Reimbursed Expenses	<u>\$ 30,928.28</u>
Total Receipts	<u>30,928.28</u>
Expenditures	
General Government	
Capital outlay	22,068.78
Debt Service on Lease Purchase	
Principal and Interest	<u>-</u>
Total Expenditures	<u>22,068.78</u>
Receipts Over (Under) Expenditures	8,859.50
Unencumbered Cash, Beginning	<u>96,516.45</u>
Unencumbered Cash, Ending	<u>\$ 105,375.95</u>

**CITY OF FORT SCOTT, KANSAS  
EQUIPMENT RESERVE FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Reimbursed Expenses	\$ 5,378.00
Operating Transfer from Other Fund	
General	<u>60,000.00</u>
Total Receipts	<u>65,378.00</u>
Expenditures	
General Government	
Capital outlay	28,957.15
Debt Service on Lease Purchase	
Principal and Interest	<u>11,877.56</u>
Total Expenditures	<u>40,834.71</u>
Receipts Over (Under) Expenditures	24,543.29
Unencumbered Cash, Beginning	<u>123,986.47</u>
Unencumbered Cash, Ending	<u>\$ 148,529.76</u>

**CITY OF FORT SCOTT, KANSAS  
CAPITAL IMPROVEMENTS FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	\$ 27,775.68
Operating Transfers from Other Fund	
General	<u>165,000.00</u>
Total Receipts	<u>192,775.68</u>
Expenditures	
Capital Improvements	172,970.23
Operating Transfers to Other Funds	
CDBG Wall Street Project	26,990.00
Quiet Zone Project	-
Safe Routes to Schools Project	71,665.00
KDWP Gunn Park Grant	-
US 69 Widening Project	30,000.00
Golf Course Clubhouse	28,108.91
KDOT - Airport Design Ramp	67,500.00
US 69 Access Management Project	118,990.00
FAA Airport Windcone Project	<u>7,183.09</u>
Total Expenditures	<u>523,407.23</u>
Receipts Over (Under) Expenditures	(330,631.55)
Prior Year Encumbrances Canceled	-
Unencumbered Cash, Beginning	<u>656,538.06</u>
Unencumbered Cash, Ending	<u>\$ 325,906.51</u>

**CITY OF FORT SCOTT, KANSAS**  
**CDBG ECO DEVO REVOLVING LOAN FUND**  
 Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
 For the Year December 31, 2015

	<u>2015 Actual</u>	<u>2015 Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Use of Property and Money			
Interest on loans repaid	-	-	-
Principal on loans repaid	-	-	-
Total Receipts	-	<u>\$</u> <u>-</u>	<u>\$</u> <u>-</u>
<b>Expenditures</b>			
Economic Development			
Contractual services	-	<u>\$</u> <u>263,184.00</u>	<u>\$</u> <u>(263,184.00)</u>
Total Expenditures	-	<u>\$</u> <u>263,184.00</u>	<u>\$</u> <u>(263,184.00)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>265,709.35</u>		
Unencumbered Cash, Ending	<u><u>\$</u> <u>265,709.35</u></u>		

**CITY OF FORT SCOTT, KANSAS**  
**DEBT SERVICE FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes			
Ad Valorem property tax	\$ 251,856.49	\$ 266,447.00	\$ (14,590.51)
Delinquent	10,169.86	7,000.00	3,169.86
Motor vehicle	26,493.91	28,953.00	(2,459.09)
Operating Transfers from Other Funds			
Aquatic Center and BRCC	417,515.00	417,515.00	-
Capital improvement Sales Tax	-	615,670.00	(615,670.00)
Water Utility	985,884.99	510,340.00	475,544.99
Wastewater Utility	140,249.09	-	140,249.09
Stormwater Utility	67,107.68	67,108.00	(0.32)
<b>Total Receipts</b>	<b>1,899,277.02</b>	<b>\$ 1,913,033.00</b>	<b>\$ (13,755.98)</b>
<b>Expenditures</b>			
Debt Service on GO Bonds			
Principal	1,260,000.00	\$ 1,260,000.00	\$ -
Interest	252,082.50	252,084.00	(1.50)
Debt Service on Revenue Bonds			
Principal	86,875.00	86,875.00	-
Interest	223,605.02	223,606.00	(0.98)
Debt Service on Revolving loans			
Principal	103,809.88	103,811.00	(1.12)
Interest	31,930.92	31,932.00	(1.08)
Other	-	-	-
Miscellaneous			
Reserve	-	152,147.00	(152,147.00)
<b>Total Expenditures</b>	<b>1,958,303.32</b>	<b>\$ 2,110,455.00</b>	<b>\$ (152,151.68)</b>
Receipts Over (Under) Expenditures		(59,026.30)	
Unencumbered Cash, Beginning		<u>204,803.34</u>	
Unencumbered Cash, Ending		<u>\$ 145,777.04</u>	

**CITY OF FORT SCOTT, KANSAS**  
**CDBG WALL STREET SIDEWALKS PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u>
	<u>Actual</u>
Receipts	
Intergovernmental	
Federal Grant	\$ -
Operating Transfer from Other Fund	-
Capital Improvements	<u>26,990.00</u>
Total Receipts	<u>26,990.00</u>
Expenditures	
Public Works	
Capital projects	<u>36,064.35</u>
Total Expenditures	<u>36,064.35</u>
Receipts Over (Under) Expenditures	(9,074.35)
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	<u>\$ (9,074.35)</u>

**CITY OF FORT SCOTT, KANSAS**  
**NORTH NATIONAL BRIDGE PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	\$ _____ -
Total Receipts	_____ -
Expenditures	
Public Streets	
Contractual services	<u>911.80</u>
Total Expenditures	<u>911.80</u>
Prior Year Canceled Encumbrances	-
Receipts Over (Under) Expenditures	(911.80)
Unencumbered Cash, Beginning	<u>911.80</u>
Unencumbered Cash, Ending	<u>\$ _____ -</u>

**CITY OF FORT SCOTT, KANSAS**  
**18TH & 23RD STREETS PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Intergovernmental	
Federal grants	\$ 215,094.52
Other Receipts	
Miscellaneous	-
Operating Transfer from Other Funds	
Capital Improvement Sales Tax	-
 Total Receipts	 <u>215,094.52</u>
Expenditures	
Public Streets	
Contractual services	-
Capital outlay	<u>251,097.00</u>
 Total Expenditures	 <u>251,097.00</u>
Receipts Over (Under) Expenditures	(36,002.48)
Prior Year Canceled Encumbrances	1,399.40
Unencumbered Cash, Beginning	<u>24,739.59</u>
Unencumbered Cash, Ending	<u>\$ (9,863.49)</u>

**CITY OF FORT SCOTT, KANSAS  
BALLFIELD PROJECT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Donations	<u>\$ 2,110,156.25</u>
Total Receipts	<u>2,110,156.25</u>
Expenditures	
Recreation	
Capital outlay	<u>1,678,627.28</u>
Total Expenditures	<u>1,678,627.28</u>
Receipts Over (Under) Expenditures	431,528.97
Prior Year Canceled Encumbrances	4,200.00
Unencumbered Cash, Beginning	<u>(407,815.93)</u>
Unencumbered Cash, Ending	<u>\$ 27,913.04</u>

**CITY OF FORT SCOTT, KANSAS  
RIVERFRONT PROJECT GRANT**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Intergovernmental	
Federal KDOT Grant	<u>\$ 22,569.26</u>
Total Receipts	<u>22,569.26</u>
Expenditures	
Recreation	
Capital outlay	<u>(49,771.62)</u>
Total Expenditures	<u>(49,771.62)</u>
Receipts Over (Under) Expenditures	72,340.88
Prior Year Canceled Encumbrances	1,199,740.41
Unencumbered Cash, Beginning	<u>(1,272,081.29)</u>
Unencumbered Cash, Ending	<u>\$ -</u>

**CITY OF FORT SCOTT, KANSAS**  
**BJA BULLETPROOF VESTS GRANT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u>	
	<u>Actual</u>	
Receipts		
Intergovernmental		
Federal Grant	\$ 1,967.49	
Other Receipts		
Miscellaneous	-	
Operating Transfer from Other Fund		
General	-	
 Total Receipts	 <u>1,967.49</u>	
Expenditures		
Public Safety		
Commodities	-	
Capital outlay	-	
 Total Expenditures	 -	
Receipts Over (Under) Expenditures	1,967.49	
Unencumbered Cash, Beginning	<u>(1,967.49)</u>	
Unencumbered Cash, Ending	<u>\$ -</u>	

**CITY OF FORT SCOTT, KANSAS  
QUIET ZONE PROJECT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u>
	<u>Actual</u>
<b>Receipts</b>	
Operating Transfers from Other Funds	
Capital Improvements	\$ -
Transient Guest Tax	<u>60,000.00</u>
<b>Total Receipts</b>	<u>60,000.00</u>
<b>Expenditures</b>	
Public Safety	
Contractual services	-
Capital outlay	<u>125,444.81</u>
<b>Total Expenditures</b>	<u>125,444.81</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(65,444.81)</b>
Prior Year Canceled Encumbrances	5,100.00
Unencumbered Cash, Beginning	<u>60,344.81</u>
<b>Unencumbered Cash, Ending</b>	<b><u>\$ -</u></b>

**CITY OF FORT SCOTT, KANSAS**  
**SAFE ROUTES TO SCHOOLS PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Intergovernmental	
Grant proceeds	\$ -
Operating Transfer from Other Funds	
Capital Improvement Sales Tax	<u>71,665.00</u>
Total Receipts	<u>71,665.00</u>
Expenditures	
Public Works	
Capital projects	<u>23,934.50</u>
Total Expenditures	<u>23,934.50</u>
Receipts Over (Under) Expenditures	47,730.50
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	<u>\$ 47,730.50</u>

**CITY OF FORT SCOTT, KANSAS  
SKATE FOR SCHOLARS FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Donations	<u>\$ 4,020.00</u>
Total Receipts	<u>4,020.00</u>
Expenditures	
Recreation	
Capital outlay	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	4,020.00
Unencumbered Cash, Beginning	<u>3,000.00</u>
Unencumbered Cash, Ending	<u><u>\$ 7,020.00</u></u>

**CITY OF FORT SCOTT, KANSAS  
YAT ELLIS PARK PROJECT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	\$ -
Operating Transfer from Other Funds	
General	-----
 Total Receipts	 -----
Expenditures	
Recreation	
Contractual services	908.56
Commodities	213.19
Capital outlay	<u>2,099.58</u>
 Total Expenditures	 <u>3,221.33</u>
Receipts Over (Under) Expenditures	(3,221.33)
Unencumbered Cash, Beginning	<u>52,962.89</u>
Unencumbered Cash, Ending	<u>\$ 49,741.56</u>

**CITY OF FORT SCOTT, KANSAS**  
**KDWP GUNN PARK GRANT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Intergovernmental	
KDWP State aid	\$ -
Operating Transfers from Other Funds	
Capital Improvements	- -
Total Receipts	- -
Expenditures	
Recreation	
Contractual services	<u>7,491.61</u>
Total Expenditures	<u>7,491.61</u>
Receipts Over (Under) Expenditures	(7,491.61)
Unencumbered Cash, Beginning	<u>(32,498.39)</u>
Unencumbered Cash, Ending	<u>\$ (39,990.00)</u>

**CITY OF FORT SCOTT, KANSAS**  
**URGENT NEED FLOOD GRANT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Intergovernmental	
HUD Federal grant	\$ 25,450.00
Other Receipts	
Miscellaneous	-
<b>Total Receipts</b>	<b><u>25,450.00</u></b>
Expenditures	
General Government	
Contractual services	-
Capital outlay	-
<b>Total Expenditures</b>	<b><u>-</u></b>
Receipts Over (Under) Expenditures	25,450.00
Prior Year Encumbrances Canceled	-
Unencumbered Cash, Beginning	<u>(25,450.00)</u>
<b>Unencumbered Cash, Ending</b>	<b><u>-</u></b>

**CITY OF FORT SCOTT, KANSAS**  
**US 69 WIDENING PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual
<b>Receipts</b>	
Operating Transfer from Other Funds	
Capital Improvement Sales Tax	\$ 43,133.90
Capital Improvements	<u>30,000.00</u>
<b>Total Receipts</b>	<u>73,133.90</u>
<b>Expenditures</b>	
Public Streets	
Capital outlay	<u>153,401.49</u>
<b>Total Expenditures</b>	<u>153,401.49</u>
Receipts Over (Under) Expenditures	(80,267.59)
Prior Year Canceled Encumbrances	647.50
<b>Unencumbered Cash, Beginning</b>	<u>79,620.09</u>
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>

**CITY OF FORT SCOTT, KANSAS**  
**NATIONAL AVENUE - 6TH TO 13TH PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
<b>Receipts</b>	
Operating Transfer from Other Funds	
General	\$ 266,295.00
Capital Improvement Sales Tax	156,083.00
Water Utility	869,588.59
Stormwater Utility	<u>700,123.00</u>
<b>Total Receipts</b>	<u>1,992,089.59</u>
<b>Expenditures</b>	
Public Streets	
Capital outlay	<u>2,541,862.59</u>
<b>Total Expenditures</b>	<u>2,541,862.59</u>
Receipts Over (Under) Expenditures	(549,773.00)
<b>Unencumbered Cash, Beginning</b>	<u>549,773.00</u>
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>

**CITY OF FORT SCOTT, KANSAS  
GOLF COURSE CLUBHOUSE FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Donations	\$ 26,857.00
Operating Transfers from Other Funds	
Capital Improvements	28,108.91
Golf Course Trust	<u>30,000.00</u>
Total Receipts	<u>84,965.91</u>
Expenditures	
Recreation	
Capital outlay	<u>76,711.71</u>
Total Expenditures	<u>76,711.71</u>
Receipts Over (Under) Expenditures	8,254.20
Prior Year Canceled Encumbrances	-
Unencumbered Cash, Beginning	<u>26,228.99</u>
Unencumbered Cash, Ending	<u>\$ 34,483.19</u>

**CITY OF FORT SCOTT, KANSAS**  
**KDOT - AIRPORT DESIGN RAMP FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
<b>Receipts</b>	
Intergovernmental	
Federal Grant	\$ 51,274.35
Operating Transfer from Other Fund	
Capital Improvements	<u>67,500.00</u>
<b>Total Receipts</b>	<u>118,774.35</u>
<b>Expenditures</b>	
Public Transportation	
Capital outlay	<u>31,688.00</u>
<b>Total Expenditures</b>	<u>31,688.00</u>
<b>Receipts Over (Under) Expenditures</b>	87,086.35
Prior Year Canceled Encumbrances	12,188.00
Unencumbered Cash, Beginning	<u>(60,700.00)</u>
<b>Unencumbered Cash, Ending</b>	<u>\$ 38,574.35</u>

**CITY OF FORT SCOTT, KANSAS**  
**US 69 ACCESS MANAGEMENT PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	\$ -
Operating Transfers from Other Funds	
Capital Improvements	<u>118,990.00</u>
Total Receipts	<u>118,990.00</u>
Expenditures	
Public Works	
Capital outlay	<u>87,615.00</u>
Total Expenditures	<u>87,615.00</u>
Receipts Over (Under) Expenditures	31,375.00
Prior Year Canceled Encumbrances	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	<u>\$ 31,375.00</u>

**CITY OF FORT SCOTT, KANSAS**  
**FAA AIRPORT WINDCONE PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual
Receipts	
Intergovernmental	
Federal Grant	\$ 45,297.84
Operating Transfer from Other Fund	
Capital Improvement Sales Tax	-
Capital Improvements	<u>7,183.09</u>
Total Receipts	<u>52,480.93</u>
Expenditures	
Public Transportation	
Contractual	-
Capital outlay	<u>52,480.93</u>
Total Expenditures	<u>52,480.93</u>
Receipts Over (Under) Expenditures	-
Prior Year Encumbrances Canceled	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	<u>\$ -</u>

**CITY OF FORT SCOTT, KANSAS**  
**UNSUNG HEROES PARK PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual
Receipts	
Other Receipts	
Miscellaneous	<u>\$ 1,500.00</u>
Total Receipts	<u>1,500.00</u>
Expenditures	
General Government	
Contractual services	-
Commodities	-
Capital outlay	-
Total Expenditures	-
Receipts Over (Under) Expenditures	1,500.00
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	<u>\$ 1,500.00</u>

**CITY OF FORT SCOTT, KANSAS**  
**WATER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Receipts</b>			
Operating Revenue			
Charges for services	\$ 2,466,063.99	\$ 2,784,034.00	\$ (317,970.01)
Other charges	47,596.23	74,375.00	(26,778.77)
Fishing, boating and camping fees	27,678.75	28,700.00	(1,021.25)
Lake lot leases	12,043.75	22,100.00	(10,056.25)
Nonoperating Revenue			
Sales tax	475,419.12	-	475,419.12
Reimbursed expenses	-	-	-
Miscellaneous	13,377.45	7,600.00	5,777.45
Proceeds from long term debt	-	-	-
<b>Total Receipts</b>	<b>3,042,179.29</b>	<b>\$ 2,916,809.00</b>	<b>\$ 125,370.29</b>
<b>Expenditures</b>			
Water Production			
Personal services	260,302.50	\$ 234,232.00	\$ 26,070.50
Contractual services	247,546.73	391,367.00	(143,820.27)
Commodities	135,993.08	164,800.00	(28,806.92)
Capital outlay	145,959.13	80,000.00	65,959.13
Water Distribution			
Personal services	219,420.10	269,987.00	(50,566.90)
Contractual services	35,306.67	43,300.00	(7,993.33)
Commodities	80,922.16	47,500.00	33,422.16
Capital outlay	337,528.27	495,000.00	(157,471.73)
Water Administration			
Personal services	264,665.97	269,215.00	(4,549.03)
Contractual services	142,814.17	145,399.00	(2,584.83)
Commodities	8,368.11	7,000.00	1,368.11
Capital outlay	-	5,000.00	(5,000.00)
Water Lake Maintenance			
Personal services	17,443.23	21,001.00	(3,557.77)
Contractual services	12,095.31	18,200.00	(6,104.69)
Commodities	10,896.97	12,200.00	(1,303.03)
Capital outlay	17,800.00	20,000.00	(2,200.00)
Reserve	-	1,014,820.00	(1,014,820.00)

**CITY OF FORT SCOTT, KANSAS  
WATER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Expenditures</b>			
Debt Service on Lease Purchase			
Principal and Interest	\$ 13,870.29	\$ 30,789.00	\$ (16,918.71)
Operating Transfers to Other Funds			
General	225,000.00	225,000.00	-
National Avenue - 6th to 13th	869,588.59	560,000.00	309,588.59
Debt Service	<u>985,884.99</u>	<u>510,340.00</u>	<u>475,544.99</u>
Total Expenditures	<u>4,031,406.27</u>	<u>\$ 4,565,150.00</u>	<u>\$ (533,743.73)</u>
Receipts Over (Under) Expenditures	(989,226.98)		
Prior Year Canceled Encumbrances	8,522.66		
Unencumbered Cash, Beginning	<u>1,729,189.72</u>		
Unencumbered Cash, Ending	<u>\$ 748,485.40</u>		

**CITY OF FORT SCOTT, KANSAS**  
**WASTEWATER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Receipts</b>			
Operating Revenue			
Charges for services	\$ 1,082,691.88	\$ 1,128,957.00	\$ (46,265.12)
Nonoperating Revenue			
Sales tax	140,249.09	-	140,249.09
Lease Income	14,250.00	14,700.00	(450.00)
Reimbursed Expenses	-	-	-
Miscellaneous	<u>340,635.01</u>	<u>241,000.00</u>	<u>99,635.01</u>
<b>Total Receipts</b>	<b><u>1,577,825.98</u></b>	<b><u>\$ 1,384,657.00</u></b>	<b><u>\$ 193,168.98</u></b>
<b>Expenditures</b>			
Wastewater Plant			
Personal services	412,191.42	\$ 419,785.00	\$ (7,593.58)
Contractual services	329,843.54	342,872.00	(13,028.46)
Commodities	13,523.42	23,500.00	(9,976.58)
Capital outlay	34,052.16	120,000.00	(85,947.84)
Wastewater Collections			
Personal services	148,632.67	190,949.00	(42,316.33)
Contractual services	28,508.53	22,734.00	5,774.53
Commodities	28,898.61	27,500.00	1,398.61
Capital outlay	40,389.76	260,000.00	(219,610.24)
Reserve	-	622,524.00	(622,524.00)
Debt Service on Lease Purchase			
Principal and Interest	12,880.29	24,639.00	(11,758.71)
Operating Transfers to Other Funds			
General	150,000.00	150,000.00	-
Debt Service	140,249.09	-	140,249.09
Wastewater Bond Reserve	-	-	-
<b>Total Expenditures</b>	<b><u>1,339,169.49</u></b>	<b><u>\$ 2,204,503.00</u></b>	<b><u>\$ (865,333.51)</u></b>
Receipts Over (Under) Expenditures	238,656.49		
Prior Year Canceled Encumbrances	968.84		
Unencumbered Cash, Beginning	<u>888,655.77</u>		
Unencumbered Cash, Ending	<u>\$ 1,128,281.10</u>		

**CITY OF FORT SCOTT, KANSAS**  
**WASTEWATER BOND RESERVE FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Operating Transfer from Other Funds	
Wastewater Utility Fund	\$ _____ -
Total Receipts	_____ -
Expenditures	
Public Works	
Contractual services	<u>102,235.90</u>
Total Expenditures	<u>102,235.90</u>
Receipts Over (Under) Expenditures	(102,235.90)
Unencumbered Cash, Beginning	<u>310,311.00</u>
Unencumbered Cash, Ending	<u>\$ 208,075.10</u>

**CITY OF FORT SCOTT, KANSAS**  
**STORMWATER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis  
For the Year Ended December 31, 2015

	2015 Actual	2015 Budget	Variance - Over (Under)
<b>Receipts</b>			
Operating Revenue			
Charges for services	\$ 219,573.60	\$ 216,596.00	\$ 2,977.60
Nonoperating Revenue			
Proceeds from long term debt			
<b>Total Receipts</b>	<b>219,573.60</b>	<b>\$ 216,596.00</b>	<b>\$ 2,977.60</b>
<b>Expenditures</b>			
Nonoperating Expenses			
Capital Outlays	10,241.53	\$ 200,000.00	\$ (189,758.47)
Reserve	-	348,271.00	(348,271.00)
Debt Service on Lease Purchase			
Principal and Interest	11,877.48	11,878.00	(0.52)
Operating Transfers to Other Funds			
Debt Service	67,107.68	67,108.00	(0.32)
National Avenue - 6th to 13th	700,123.00	204,319.00	495,804.00
<b>Total Expenditures</b>	<b>789,349.69</b>	<b>\$ 831,576.00</b>	<b>\$ (42,226.31)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>(569,776.09)</b>		
Prior Year Canceled Encumbrances			
Unencumbered Cash, Beginning		<u>809,510.27</u>	
<b>Unencumbered Cash, Ending</b>	<b><u>\$ 239,734.18</u></b>		

**CITY OF FORT SCOTT, KANSAS**  
**FIRE INSURANCE PROCEEDS FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Insurance proceeds	<u>\$ 728.13</u>
Total Receipts	<u>728.13</u>
Expenditures	
Public Safety	
Contractual services	<u>728.13</u>
Total Expenditures	<u>728.13</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	<u>\$ -</u>

**CITY OF FORT SCOTT, KANSAS**  
**20TH CENTURY VETERANS MEMORIAL FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Donations	\$ 245.00
Total Receipts	<u>245.00</u>
Expenditures	
General Government	
Contractual services	245.00
Commodities	-
Total Expenditures	<u>245.00</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>13,753.16</u>
Unencumbered Cash, Ending	<u>\$ 13,753.16</u>

**CITY OF FORT SCOTT, KANSAS**  
**WOUNDED WARRIOR TRAC CHAIR FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Donations	<u>\$ 4,859.10</u>
Total Receipts	<u>4,859.10</u>
Expenditures	
General Government	
Capital outlay	<u>16,390.00</u>
Total Expenditures	<u>16,390.00</u>
Receipts Over (Under) Expenditures	(11,530.90)
Unencumbered Cash, Beginning	<u>12,103.39</u>
Unencumbered Cash, Ending	<u>\$ 572.49</u>

**CITY OF FORT SCOTT, KANSAS  
ANIMAL SHELTER TRUST FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	<u>\$ 100.00</u>
Total Receipts	<u>100.00</u>
Expenditures	
Public Safety	
Capital outlay	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	100.00
Prior Year Encumbrances Canceled	-
Unencumbered Cash, Beginning	<u>2,824.78</u>
Unencumbered Cash, Ending	<u>\$ 2,924.78</u>

**CITY OF FORT SCOTT, KANSAS  
GOLF COURSE TRUST FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	<u>\$ 10,000.00</u>
Total Receipts	<u>10,000.00</u>
Expenditures	
Recreation	
Capital outlay	-
Operating Transfers to Other Funds	
Golf Course Clubhouse	<u>30,000.00</u>
Total Expenditures	<u>30,000.00</u>
Receipts Over (Under) Expenditures	(20,000.00)
Unencumbered Cash, Beginning	<u>45,573.05</u>
Unencumbered Cash, Ending	<u>\$ 25,573.05</u>

**CITY OF FORT SCOTT, KANSAS  
CHRISTMAS IN THE PARK FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	\$ _____ -
Total Receipts	_____ -
Expenditures	
Recreation	
Contractual services	_____ -
Capital outlay	_____ -
Total Expenditures	_____ -
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	_____ 1,194.52
Unencumbered Cash, Ending	\$ <u>1,194.52</u>

**CITY OF FORT SCOTT, KANSAS  
GNAT PROJECT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	<u>\$ 2,950.00</u>
Total Receipts	<u>2,950.00</u>
Expenditures	
Public Safety	
Capital outlay	<u>1,952.54</u>
Total Expenditures	<u>1,952.54</u>
Receipts Over (Under) Expenditures	997.46
Unencumbered Cash, Beginning	<u>5,188.89</u>
Unencumbered Cash, Ending	<u>\$ 6,186.35</u>

**CITY OF FORT SCOTT, KANSAS  
GUNN PARK TRAILS FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	<u>\$ 7,145.40</u>
Total Receipts	<u>7,145.40</u>
Expenditures	
Recreation	
Capital outlay	<u>4,497.89</u>
Total Expenditures	<u>4,497.89</u>
Receipts Over (Under) Expenditures	2,647.51
Unencumbered Cash, Beginning	<u>1,017.26</u>
Unencumbered Cash, Ending	<u>\$ 3,664.77</u>

**CITY OF FORT SCOTT, KANSAS**  
**SPECIAL LAW ENFORCEMENT TRUST FUND**  
Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Other Receipts	
Miscellaneous	<u>\$ 13,778.04</u>
Total Receipts	<u>13,778.04</u>
Expenditures	
Public Safety	
Contractual services	4,963.87
Commodities	-
Capital outlay	<u>9,880.00</u>
Total Expenditures	<u>14,843.87</u>
Receipts Over (Under) Expenditures	(1,065.83)
Unencumbered Cash, Beginning	<u>19,941.64</u>
Unencumbered Cash, Ending	<u>\$ 18,875.81</u>

**CITY OF FORT SCOTT, KANSAS  
SAFE GRANT FUND**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
Receipts	
Intergovernmental	
State Grant	\$ 1,485.00
Other Receipts	
Miscellaneous	<u>70.00</u>
Total Receipts	<u>1,555.00</u>
Expenditures	
Public Safety	-
Commodities	352.44
Capital outlay	<u>-</u>
Total Expenditures	<u>352.44</u>
Receipts Over (Under) Expenditures	1,202.56
Unencumbered Cash, Beginning	<u>2,371.15</u>
Unencumbered Cash, Ending	<u>\$ 3,573.71</u>

**CITY OF FORT SCOTT, KANSAS**  
**FORT SCOTT PUBLIC LIBRARY - GENERAL FUND**  
 Schedule of Receipts and Expenditures - Actual, Regulatory Basis  
 For the Year Ended December 31, 2015

	<u>2015</u> <u>Actual</u>
<b>Receipts</b>	
Intergovernmental	
Appropriation from the City	\$ 255,269.51
Other appropriations	16,961.50
Fines, Forfeitures and Penalties	1,648.69
Use of Property and Money	
Interest	180.36
Other Receipts	
Donations	130.00
Miscellaneous	<u>4,635.64</u>
<b>Total Receipts</b>	<u>278,825.70</u>
<b>Expenditures</b>	
Recreation	
Personal services	174,675.15
Contractual Services	25,634.12
Commodities	37,154.94
Capital outlay	<u>465.86</u>
<b>Total Expenditures</b>	<u>237,930.07</u>
Receipts Over (Under) Expenditures	40,895.63
Unencumbered Cash, Beginning	<u>707,026.93</u>
<b>Unencumbered Cash, Ending</b>	<u>\$ 747,922.56</u>

### Attachment #2 - Single Audit Certification

2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards changes the Single Audit threshold amount from \$500,000 to \$750,000 for fiscal years beginning after December 26, 2014. This guidance replaces OMB Circular A-133.

Please respond based on your most recently ended fiscal year as of June 30, 2016 by checking one of the following and provide documentation if indicated to do so below.

**City of Fort Scott** was required to have a Single Audit because the threshold amount was met or exceeded. The Single Audit has been completed for fiscal year ended \_\_\_\_\_ (Month date, year) and has no findings.

**City of Fort Scott** was required to have a Single Audit because the threshold amount was met or exceeded. The Single Audit has been completed for fiscal year ended \_\_\_\_\_ (Month date, year) and has findings. Include a copy of the audit report along with the corrective action plan.

**City of Fort Scott** is not subject to a Single Audit because:

- We received/expended less than than the Single Audit threshold amount during our fiscal year ended 12/31/15 (Month date, year).
- We are a For-Profit organization.
- Other (please explain)

Please verify that the DUNS number provided below is correct and update contact information if necessary. This information is used for federal reporting of grants and contacting the recipient regarding Single Audit inquires.

Organizations DUNS #: 010652204

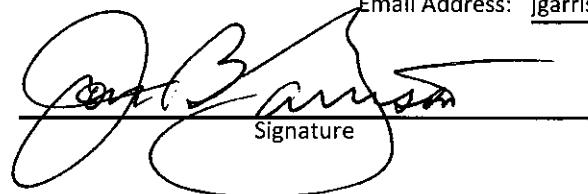
Contact Person's Name and Title: Jon B Garrison, Director of Finance

Address: PO Box 151

Fort Scott, KS 66701-0151

Phone Number: (620) 223-0550

Email Address: jgarrison@fscity.org



Signature

8/9/16

Date

**Please return completed for to:**

Kansas Department of Transportation  
Fiscal Services - Federal Aid Section  
700 SW Harrison St, 7th Floor  
Topeka, KS 66603

Email: [FederalAid@ksdot.org](mailto:FederalAid@ksdot.org)

Attachment #1 - Sub-Recipient Payment Details

**City of Fort Scott**

July 1, 2015 - June 30, 2016

Doc Date	Voucher	Project	Contract	Check Date	Check Number	Check Amt	Federal	CFDA
09/30/2015	00160732	SP-0931-15	000000000	10/22/2015	2003259561	293.99	<u>293.99</u>	20.600
		SP-0931-15	000000000				<u>293.99</u>	
09/30/2015	CE052503	SP-1300-15	035151275	10/06/2015	0006773894	764.90	<u>764.90</u>	20.600
		SP-1300-15	035151275				<u>764.90</u>	
01/26/2016	CE055329	SP-1300-16	035161275	02/01/2016	0006852420	204.15	<u>204.15</u>	20.600
		SP-1300-16	035161275				<u>204.15</u>	
08/18/2015	CE051361	U-0040-01	017112066	08/24/2015	0006700066	52,886.18	<u>52,886.18</u>	20.205
11/23/2015	CE053886	U-0040-01	017112066	11/30/2015	0006810689	7,374.74	<u>7,374.74</u>	20.205
05/19/2016	CE058678	U-0040-01	017112066	05/25/2016	0006982491	8,668.12	<u>8,668.12</u>	20.205
06/21/2016	CE059615	U-0040-01	017112066	06/27/2016	0007011656	500.00	<u>500.00</u>	20.205
		U-0040-01	017112066				<u>69,429.04</u>	
09/08/2015	CE051804	U-0040-01	017152025	09/14/2015	0006714675	154,833.60	<u>154,833.60</u>	20.205
02/22/2016	CE056295	U-0040-01	017152025	02/29/2016	0006879568	500.00	<u>500.00</u>	20.205
		U-0040-01	017152025				<u>155,333.60</u>	
		U-0040-01					<u>224,762.64</u>	
07/14/2015	CE050561	U-0070-01	017132008	07/20/2015	0006672902	22,269.26	<u>22,269.26</u>	20.205
12/09/2015	CE054311	U-0070-01	017132008	12/15/2015	0006823555	300.00	<u>300.00</u>	20.205
		U-0070-01	017132008				<u>22,569.26</u>	
<b>Total Federal Funds Paid to City of Fort Scott</b>							<b><u>248,594.94</u></b>	

Dwight D Eisenhower State Office Building  
700 S.W. Harrison Street  
Topeka, KS 66603-3745

Richard Carlson, Interim Secretary  
Rhonda J. Seitz, Chief



Phone: 785-296-3545  
Fax: 785-296-7927  
Hearing Impaired - 711  
publicinfo@ksdot.org  
<http://www.ksdot.org>

Sam Brownback, Governor

August 5, 2016

City of Fort Scott  
Jon B Garrison, Director of Finance  
PO Box 151  
Fort Scott, KS 66701-0151

RE: Single Audit Requirements

Dear Sir or Madam:

Kansas Department of Transportation's (KDOT) records indicate that City of Fort Scott received federal awards (sub-recipient payments) from KDOT between July 1, 2015 and June 30, 2016. See attachment #1 - Sub-recipient Payment Detail.

KDOT is required to monitor sub-recipients of federal awards and determine if recipients are in compliance with federal laws and regulations including having a Single Audit performed if recipients expended more than the threshold amount.

The threshold amount is determined by the **TOTAL** federal awards expended (not limited to KDOT but all federal sources) during the sub-recipient's fiscal year. For fiscal years beginning prior to December 26, 2014, the Single Audit threshold was \$500,000 per OMB Circular A-133. However for fiscal years beginning after December 25, 2014, the threshold increases to \$750,000 with the implementation of 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

If a Single Audit is required, the audit report must be submitted to the Federal Audit Clearinghouse within the earlier of 30 days after receipt of the auditor's report, or within 9 months after the end of the audit period.

Please complete Attachment #2 - Single Audit Certification and return the attachment to KDOT at your earliest convenience. Your prompt attention to this matter is greatly appreciated. If you have any questions, please contact Julie Prather or Pam Anderson at 785-296-3545.

Sincerely,

A handwritten signature in blue ink that reads "Rhonda J. Seitz".

Rhonda J. Seitz  
Bureau Chief of Fiscal Services